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	TRANSIENT ROOM TAX AMENDMENTS
	2018 GENERAL SESSION
	STATE OF UTAH
	Chief Sponsor: Michael E. Noel
	Senate Sponsor: Kevin T. Van Tassell
LON	G TITLE
Gene	ral Description:
	This bill amends provisions relating to the transient room tax.
Highl	lighted Provisions:
	This bill:
	• adds road repair and upgrade to the list of purposes for which counties of the fourth,
fifth,	or sixth class may spend revenue from the transient room tax.
Mone	ey Appropriated in this Bill:
	None
Other	r Special Clauses:
	None
Utah	Code Sections Affected:
AME	NDS:
	17-31-2, as last amended by Laws of Utah 2006, Chapter 328
Be it e	enacted by the Legislature of the state of Utah:
	Section 1. Section 17-31-2 is amended to read:
	17-31-2. Purposes of transient room tax and expenditure of revenues Purchase
or lea	se of facilities Mitigating impacts of recreation, tourism, or conventions
Issua	nce of bonds.
	(1) Any county legislative body may impose the transient room tax provided for in
Section	on 59-12-301 for the purposes of:

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29	(a) establishing and promoting recreation, tourism, film production, and conventions;
30	(b) acquiring, leasing, constructing, furnishing, maintaining, or operating:
31	(i) convention meeting rooms;
32	(ii) exhibit halls;
33	(iii) visitor information centers;
34	(iv) museums;
35	(v) sports and recreation facilities including practice fields, stadiums, and arenas; and
36	(vi) related facilities;
37	(c) acquiring land, leasing land, or making payments for construction or infrastructure
38	improvements required for or related to the purposes listed in Subsection (1)(b); and
39	(d) as required to mitigate the impacts of recreation, tourism, or conventions in
40	counties of the fourth, fifth, and sixth class, paying for:
41	(i) solid waste disposal operations;
42	(ii) emergency medical services;
43	(iii) search and rescue activities; [and]
44	(iv) law enforcement activities[:]; and
45	(v) road repair and upgrade of:
46	(A) class B roads, as defined in Section 72-3-103;
47	(B) class C roads, as defined in Section 72-3-104; or
48	(C) class D roads, as defined in Section 72-3-105.
49	(2) Except as provided in Subsection (4), a county may not expend more than 1/3 of
50	the revenues generated by the transient room tax provided in Section 59-12-301 for any
51	combination of the following purposes:
52	(a) (i) acquiring, leasing, constructing, furnishing, maintaining, or operating:
53	(A) convention meeting rooms;
54	(B) exhibit halls;
55	(C) visitor information centers;

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56	(D) museums;
57	(E) sports and recreation facilities including practice fields, stadiums, and arenas; and
58	(F) related facilities; and
59	(ii) acquiring land, leasing land, or making payments for construction or infrastructure
60	improvements required for or related to the purposes described in Subsection (2)(a)(i);
61	(b) as required to mitigate the impacts of recreation, tourism, or conventions in
62	counties of the fourth, fifth, and sixth class, to pay for:
63	(i) solid waste disposal operations;
64	(ii) emergency medical services;
65	(iii) search and rescue activities; [and]
66	(iv) law enforcement activities; [or] and
67	(v) road repair and upgrade of:
68	(A) class B roads, as defined in Section 72-3-103;
69	(B) class C roads, as defined in Section 72-3-104; or
70	(C) class D roads, as defined in Section 72-3-105;
71	(c) making the annual payment of principal, interest, premiums, and necessary reserves
72	for any or the aggregate of bonds authorized under Subsection (3).
73	(3) (a) The county legislative body may issue bonds or cause bonds to be issued, as
74	permitted by law, to pay all or part of any costs incurred for the purposes set forth in
75	Subsection (2)(a) or (b) that are permitted to be paid from bond proceeds.
76	(b) Except as provided in Subsection (4), if the revenues generated by the transient
77	room tax provided in Section 59-12-301 are not needed for payment of principal, interest,
78	premiums, and reserves on bonds issued as provided in Subsection (2)(c), the county legislative
79	body shall expend those revenues as provided in Subsection (1), subject to the limitation of
80	Subsection (2).
81	(4) If, on or after October 1, 2006, a county legislative body imposes a tax or increases
82	the rate of a tax in accordance with Section 59-12-301 at a rate that exceeds 3%, the county

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83	legislative body:
84	(a) may expend revenues gener

- (a) may expend revenues generated by the portion of the rate that exceeds 3% for any purpose described in Subsections (1) through (3); and
- 86 (b) is not subject to any limits on the amount of revenues that may be expended for a purpose described in Subsection (2).